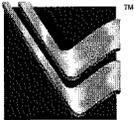


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VarTec Telecom, Inc.

April 6, 2006

VIA OVERNIGHT DELIVERY

Mr. C. Dukes Scott, Executive Director
South Carolina Public Service Commission
Synergy Business Park
101 Executive Center Drive, Suite 100
Columbia, South Carolina 29210

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SC PUBLIC SERVICE
COMMISSION

Re: Docket No. 2005-342-C
Comtel Telcom Assets LP
Tariffs and Authorized Utility Representative Information Form

Dear Mr. Scott:

Pursuant to Order Nos. 2006-107 and 2006-206, transmitted herewith by VarTec Telecom, Inc. on behalf Comtel Telcom Assets LP ("Comtel") are an original and two (2) copies of local exchange, interexchange and access tariffs for Comtel. These tariffs have been modified for Comtel's future use from the existing tariffs of VarTec Telecom, Inc., Excel Telecommunications, Inc. and VarTec Solutions, Inc. (together, the "VarTec Companies"). Each tariff reflects the VarTec Companies' *corporate* names as *trade* names of Comtel. The existing services, rates, terms and conditions have not been modified in this filing. As such, customers of the VarTec Companies will experience a seamless transfer to Comtel, which is scheduled to occur on or after May 22, 2006. In addition, Comtel's Authorized Utility Representative Form is enclosed.

Thank you for your time and consideration regarding this matter. Please acknowledge receipt of this filing by returning the duplicate copy of this letter in the enclosed, self-addressed, postage paid envelope. If you have any questions regarding this filing, please contact the undersigned at (972) 478-3309 or at bgipson@vartec.net.

Respectfully submitted,

Becky Gipson
Director, Regulatory Affairs

Enclosures

cc: Office of Regulatory Staff

Bonnie D. Shealy
Robinson, McFadden & Moore, P.C.